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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
CENTRAL EXCISE APPEAL NO. 180 OF 2006

The Commissioner of Central Excise
and Customs, Vapi. ... Appellant

Versus

M/s. Emtee Poly Yarn Ltd. ... Respondent

Mrs. S.V. Bharucha with Mr. R.C. Master i/by T.C. Kaushik for the Appellant.

None for the Respondents.

CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: JULY 19, 2007

P.C.:

. We find that the tribunal in its impugned order has recorded a finding of fact that the goods were manufactured on 9.2.1999. The Officers visited the unit on 10.2.1999 and found that they were fully packed and ready for despatch and were not accounted for RGl. It is further recorded that from the investigation conducted by the officers, it is revealed that there was no attempt to remove the goods clandestinely. Considering that these are concurrent findings of fact, the judgment in Bhilai Conductors (P) Ltd. Vs. C.C.E. Raipur, 2000 (125) ELT 781 in our opinion would not be attracted. No question of law arises and consequently appeal dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**